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**T. B. WOOD, M.A.**

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# **FARM ACCOUNTS**

**C A M B R I D G E**  
**U N I V E R S I T Y P R E S S**  
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# FARM ACCOUNTS

BY

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## NOTE

**T**HIS edition of *Farm Accounts* has been completely revised and very largely re-written. A new example, based on the accounts of a Gloucestershire farm, has been substituted for the one used in the former edition, so as to bring the costs and values into accord with the changes that have taken place, and some new record-forms are introduced. An important omission has been made in the exclusion of Interest on Capital as an item of cost, but it is satisfactory to note that with this exception the additional experience of a further ten years has not indicated the need for a modification of any of the principles or methods advocated.

The author desires to acknowledge the assistance rendered by his colleague, S. J. Upfold, in this revision.

OXFORD, *July* 1924.

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